Budget at a Glance

2005 - 2006

Jefferson County North

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Summary of Total Expenditures By Function
(All Funds)

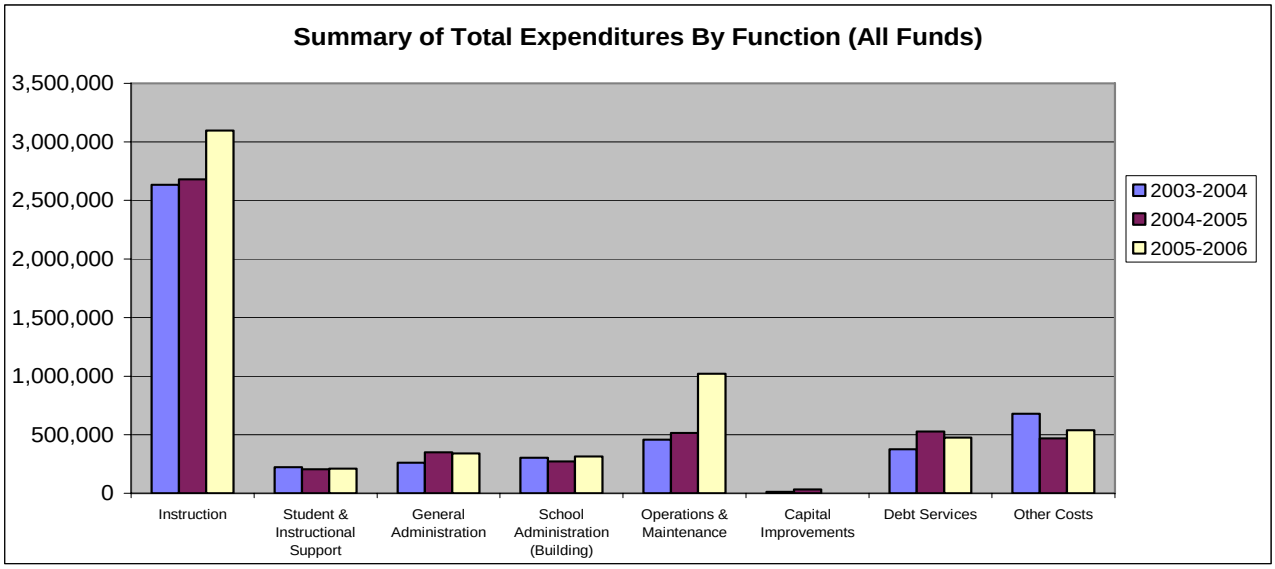
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,634,549	53%	2,681,484	53%	2%	3,095,856	52%	15%
Student & Instructional Support	224,318	5%	205,062	4%	-9%	209,602	3%	2%
General Administration	262,313	5%	350,302	7%	34%	340,798	6%	-3%
School Administration (Building)	302,795	6%	272,415	5%	-10%	314,700	5%	16%
Operations & Maintenance	459,435	9%	515,550	10%	12%	1,021,355	17%	98%
Capital Improvements	14,280	0%	32,625	1%	128%	0	0%	-100%
Debt Services	376,546	8%	527,189	10%	40%	476,650	8%	-10%
Other Costs	679,397	14%	468,968	9%	-31%	537,441	9%	15%
Total Expenditures	4,953,633	100%	5,053,595	100%	2%	5,996,402	100%	19%
Amount per Pupil	$9,957		$10,272		3%	$12,163		18%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational Education, and Special Education Coop.

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

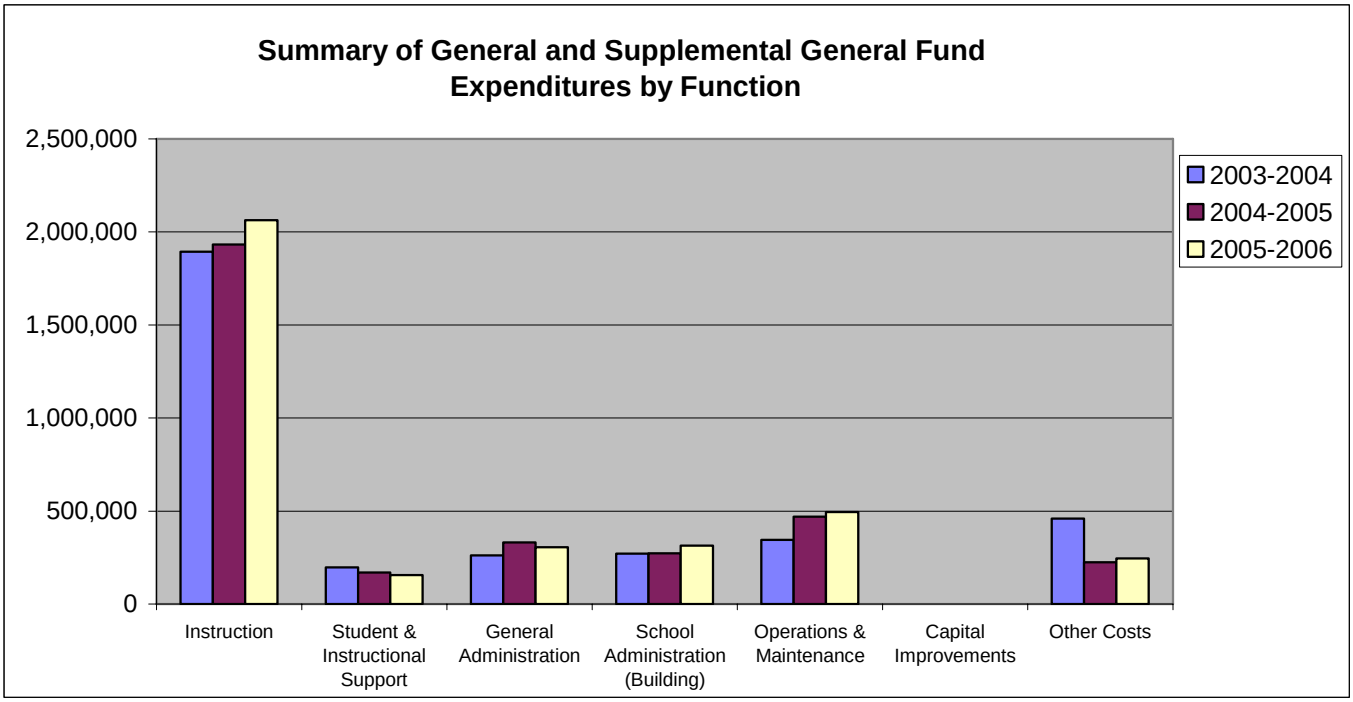
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200



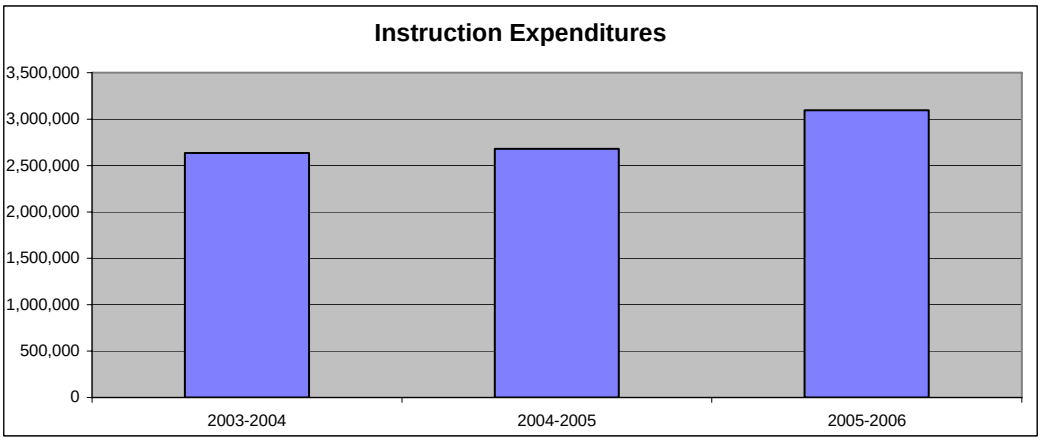
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,894,975	55%	1,933,363	57%	2%	2,063,850	58%	7%
Student & Instructional Support	196,936	6%	169,114	5%	-14%	155,555	4%	-8%
General Administration	261,614	8%	330,722	10%	26%	304,824	9%	-8%
School Administration (Building)	271,334	8%	272,415	8%	0%	314,700	9%	16%
Operations & Maintenance	345,021	10%	470,401	14%	36%	494,300	14%	5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	459,441	13%	224,714	7%	-51%	245,611	7%	9%
Total Expenditures	3,429,321	100%	3,400,729	100%	-1%	3,578,840	100%	5%
Amount per Pupil	$6,893		$6,912		0%	$7,259		5%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	1,611,204		1,777,781	10%		1,846,350	4%
Federal Funds	131,196		117,190	-11%		114,292	-2%
Supplemental General	283,771		155,582	-45%		217,500	40%
At Risk (4yr Old)						0	
At Risk (K-12)						101,177	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	23,401		4,421	-81%		34,509	681%
Driver Education	5,092		4,676	-8%		5,240	12%
Declining Enrollment						0	
Extraordinary School Program	11,691		11,553	-1%		10,356	-10%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	1,013		15,122	1393%		19,609	30%
Special Education	459,118		416,604	-9%		477,000	14%
Vocational Education	108,063		92,888	-14%		112,439	21%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution			85,667			157,384	84%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	2,634,549		2,681,484	2%		3,095,856	15%
Enrollment (FTE)*	497.5		492.0	-1%		493.0	0%
Amount per Pupil	5,296		5,450	3%		6,280	15%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	2,634,549		2,681,484	2%		3,095,856	15%



NOTE: Gifts/Grants includes private grants and grants from federal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

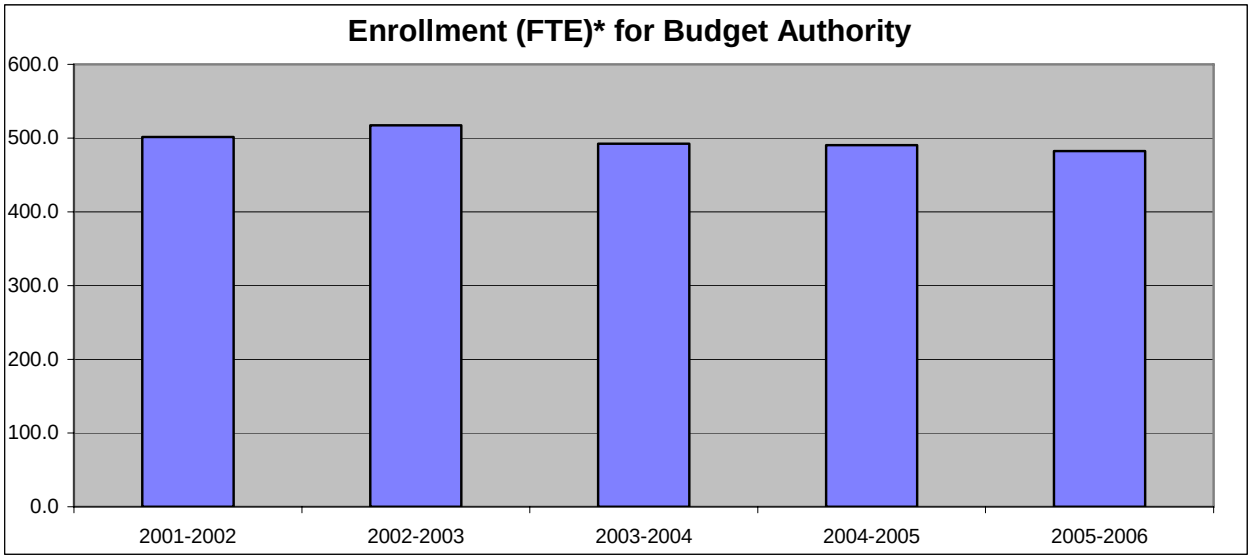
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

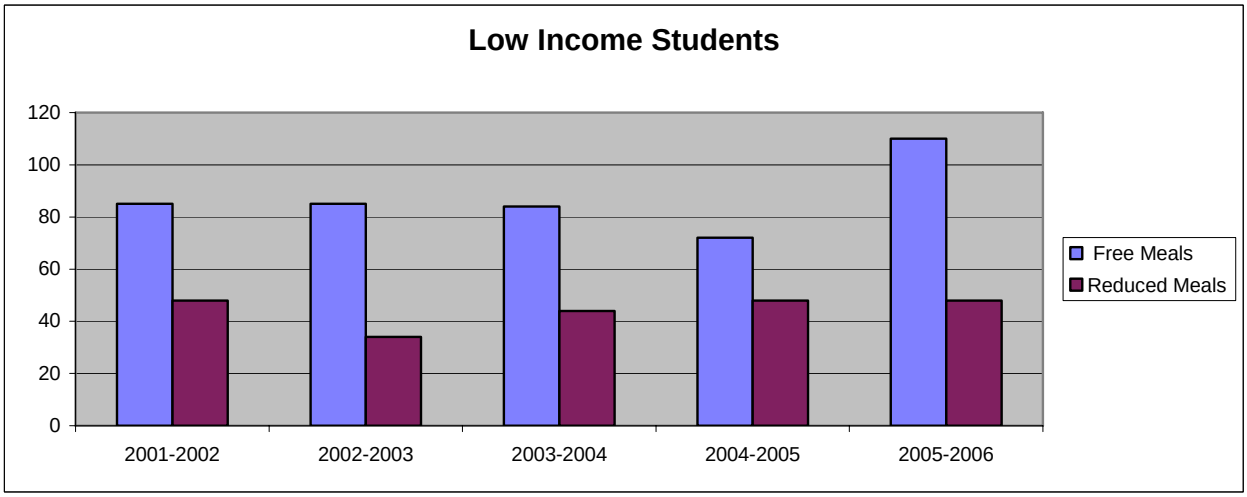
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,620,153	0	3,359,583	0		0	260,570
Supplemental General	697,000	0	401,054				295,946
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	101,177	0		0	0	101,177	0
Bilingual Education	0			0	0	0	0
Capital Outlay	534,509	508,788	25,402	0	20,000	0	83,251
Driver Training	5,740	8,141	2,480		0	0	1,600
Declining Enrollment	0	0	0				0
Extraordinary School Program	10,356	2,356			0	0	8,000
Food Service	234,708	32,023	3,106	73,129	0	20,000	106,450
Professional Development	31,800	24,833	1,875	0	0	5,000	1,500
Parent Education Program	11,800	0	0	0	0	11,800	2,600
Summer School	19,609	46,486		0	0	0	0
Special Education	529,200	168,484	0	0	0	487,897	0
Vocational Education	112,439			0	0	112,439	0
Area Vocational School	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	0	0					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	224,835	0	224,835				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	476,650	538,541	195,017		0		236,694
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	0	0					0
Special Assessment		0					0
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	124,739	500	xxxxxxxxxxx	124,739	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	6,734,715	1,330,152	4,213,352	197,868	20,000	738,313	996,611
Less Transfers	738,313						
TOTAL Budget Expenditures	$5,996,402						

Other Information

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
Enrollment (FTE)*	501.6	517.5	3%	492.5	-5%	490.4	0%	482.5	-2%
Number of Students - Free Meals	85	85	0%	84	-1%	72	-14%	110	53%
Number of Students - Reduced Meals	48	34	-29%	44	29%	48	9%	48	0%

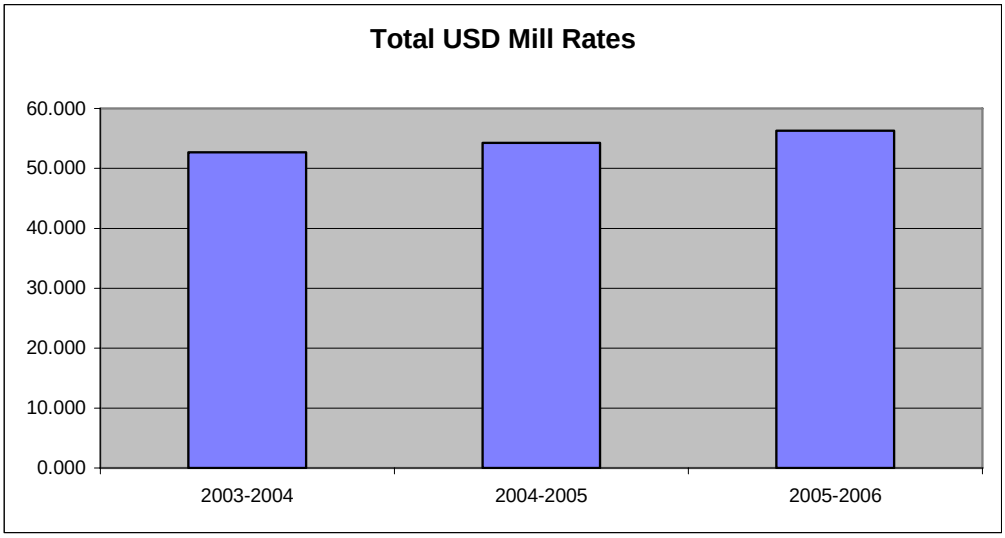




*FTE for state aid and budget authority purposes for general fund.

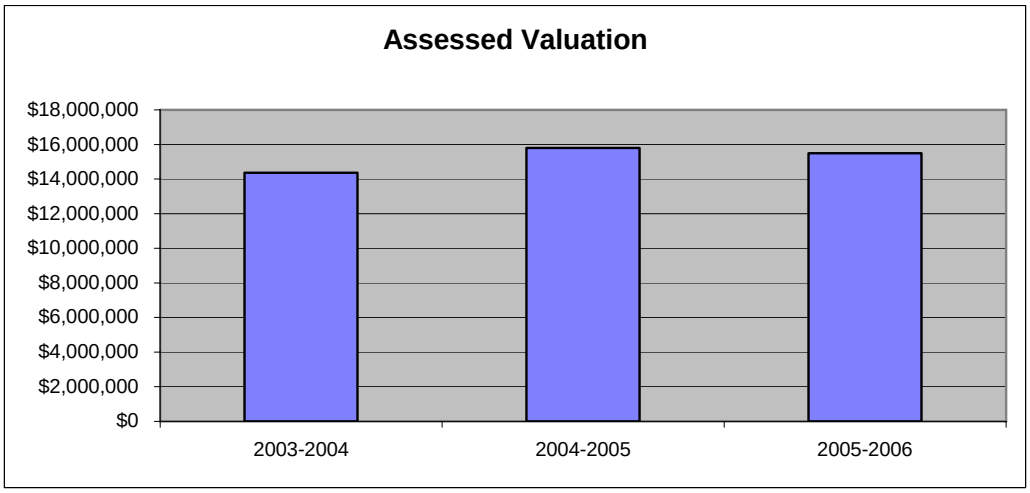
Miscellaneous Information
Mill Rates by Fund

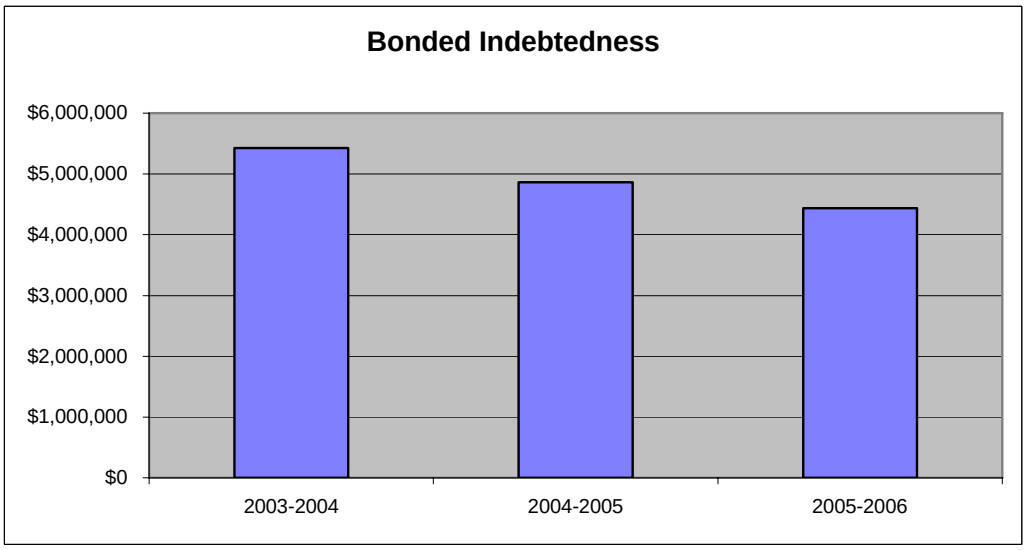
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	10.775	17.346	18.864
Adult Education	0.000	0.000	0.000
Capital Outlay	3.999	3.804	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	17.909	13.082	13.419
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**52.683**	**54.232**	**56.283**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Benefits	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$14,368,715	$15,809,260	$15,488,661
Bonded Indebtedness	5,427,917	4,861,174	4,439,173





USD# 339
AVERAGE SALARY

	2003-04 Actual			2004-05 Actual			2005-06 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	4.0	254,889	63,722	4.0	274,475	68,619	4.0	262,200	65,550
Teachers (Full Time)	38.5	1,482,243	38,500	36.0	1,433,303	39,814	36.0	1,504,968	41,805
Other Certified (Licensed) Personnel	2.5	97,452	38,981	3.5	150,101	42,886	3.5	157,606	45,030
Classified Personnel	27.0	550,172	20,377	28.0	513,749	18,348	28.0	539,436	19,266
Substitutes/Temporary Help	XXXXXXX	70,309	XXXXXXXXXXX	XXXXXXX	54,551	XXXXXXXXXXX	XXXXXXX	51,000	XXXXXXXXXXX

DEFINITIONS

Administrators: *Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals; Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers (Full Time Only): *Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: **Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians, Bus Drivers.

Substitutes/Temporary: **Substitute Teachers, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans**, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)****.

*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. ***Generally*** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals)
http://www.ksde.org/k12/k12.html

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications
http://www.ksde.org/leaf/reports_and_publications/reports.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card
http://online.ksde.org/rcard

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses